

Amendment to the specification:

Paragraph starting at line 5 of page 1 is amended as follows:

This invention relates to a method of producing a polishing agent comprised of mother particles and very fine abrading particles, and in particular to such a polishing agent comprised of mother particles on the surfaces of which very fine abrading particles are supported, as well as a method of polishing by using such a polishing agent.

Paragraph starting at line 14 of page 2 is amended as follows:

It is therefore an object of the invention to provide a method of producing a polishing agent and a polishing method with a durable polishing capability for an extended period of use, reducing unnecessary frictional resistance not directly contributing to the polishing and not requiring reattachment of a cloth material.